

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>JOHN E. CARPENTER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 52374</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 25, 2010, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Marcus A. McAskin, Esq. Petitioner is protesting the 2009 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**1 Silverheels Circle, Lot 880, Filing 16, Valley of the Sun  
(Park County Schedule No. R0012244)**

The subject property is a vacant 1.71 acre site located in unincorporated Park County between the towns of Alma and Fairplay. It is one of over 1,000 residential building sites in the Valley of the Sun Subdivision.

Respondent assigned an actual value of \$42,373.00 for tax year 2009. Petitioner is requesting a value of \$24,000.00.

Mr. Carpenter testified that his assigned value, which has remained stable over the past few years, increased significantly for the 2009 tax year and is no longer reflective of fair market value.

Mr. Carpenter testified that his lot is located in a steeper portion of the subdivision and falls off at an estimated 6% slope. The cost of construction would be higher than normal, requiring a stilt-supported structure as opposed to a standard foundation.

Mr. Carpenter presented three comparable sales. The only data shown regarding these sales were schedule numbers, 2004 dates of sale, and an estimated sales price range of \$15,000.00 to \$15,500.00. He did not know exact selling prices or acreages and made no adjustments. His requested value was based on \$15,000.00 adjusted for inflation.

Respondent presented six comparable sales ranging in sales price from \$29,500.00 to \$59,000.00 and in size from 1.02 to 1.91 acres. All were located in the subject's subdivision. After adjustments were made for time, acreage, topography, and view, the sales ranged from \$49,200.00 to \$84,300.00. The witness concluded that the sales supported the assigned value.

In response to Petitioner's concerns, Respondent's witness testified that the subject's topography is not atypical for the subdivision and that homes have been built on similarly-sloped lots. All comparable sales except Sale 1 have similar topography.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2009.

The Board is convinced that the subject lot's topography is typical for the subdivision and that residential construction is possible.

Concern about an increase in assigned values does not provide the Board with any substantive data. Without confirmed sales prices, acreages, and other data regarding Petitioner's 2004 comparable sales, there is insufficient information to convince the Board that the assigned value should be reduced.

### **ORDER:**

The petition is denied.

### **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 29<sup>th</sup> day of June 2010.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

MaryKay Kelley  
MaryKay Kelley

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Heather Flannery  
Heather Flannery

